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11 **UNITED STATES DISTRICT COURT**  
12 **DISTRICT OF NEVADA**

14 UNITED STATES OF AMERICA,

15  
16 Plaintiff,

17 v.

18 MARK J. ROWLAND and CHRISTIANE E.  
19 ROWLAND,

20 Defendants.

CIVIL No. 2:21-CV-02187-JCM-EJY

STIPULATION REQUESTING DISMISSAL  
OF CASE WITH PREJUDICE

21 THE UNITED STATES OF AMERICA, the plaintiff in this case, and Mark J. Rowland  
22 and Christiane E. Rowland, the defendants, hereby stipulate and agree as follows:

23 1. The Court entered an Order on June 8, 2022 (ECF #7) that indicated among other  
24 things that a settlement, which contemplated a future settlement payment from the Defendants,  
25 had been reached by the parties.  
26  
27  
28

2. The Court's June 8, 2022 Order also directed that judgments were to be entered on the first and second claims of the Complaint in favor of the United States. ~~See~~ ECF #7, at ¶¶ 1 and 2. However, based on a review of the Court's docket, such judgments were not entered.

3. The defendants have made the subject settlement payment. Based on that fact and based on the fact that judgments have not yet been entered, the parties hereby stipulate and agree that this case should be dismissed with prejudice, with each side to bear its own costs and attorney's fees.

Stipulated and agreed to by:

DAVID A. HUBBERT  
Deputy Assistant Attorney General

11/29/2022

Date

/s/ Charles M. Duffy

**CHARLES M. DUFFY**

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*Attorneys for the United States of America*

11/28/2022

Date

**MARK J. ROWLAND, Pro se**

(Defendant)

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Telephone: (702) 466-8406

veryvegas@yahoo.com

*Mark J. Rowland*

11/28/2022

Date

**CHRISTIANE E. ROWLAND, Pro se**

(Defendant)

3155 Bel Air Drive

Las Vegas, Nevada 89109

Telephone: (702) 466-8461

lvpuugs@yahoo.com

*Christiane E. Rowland*

**CERTIFICATE OF SERVICE**

IT IS CERTIFIED THAT the service of the foregoing was made by e-mailing a copy of the same on November 29, 2022 and also by mailing a copy on that date by first-class mail postage prepaid, to the following:

Mark J. Rowland  
Christiane Rowland  
3155 Bel Air Drive  
La Vegas, Nevada 89109

/s/ Charles M. Duffy  
CHARLES M. DUFFY  
Trial Attorney  
United States Department of Justice  
Tax Division

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8 UNITED STATES DISTRICT COURT  
9 DISTRICT OF NEVADA  
10

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.  
14

15 MARK J. ROWLAND and CHRISTIANE E.  
16 ROWLAND,

17 Defendants.

CIVIL No. 2:21-CV-02187-JCM-EJY

ORDER DISMISSING THE CASE WITH  
PREJUDICE

18 BASED ON THE Stipulation filed by the parties requesting dismissal of the case and  
19 good cause appearing therefore, this case is hereby dismissed with prejudice, with each side to  
20 bear its own costs and attorney's fees.  
21

22 IT IS SO ORDERED,  
23

24 December 2, 2022

25 Date

  
26 JAMES C. MAHAN

27 Senior U.S. District Judge  
28